

ELECTIONS SASKATCHEWAN
2012-2013 ANNUAL REPORT

a path for renewal





OFFICE OF THE CHIEF ELECTORAL OFFICER
(ELECTIONS SASKATCHEWAN)

1702 PARK STREET, REGINA, SASKATCHEWAN

CANADA S4N 6B2

TELEPHONE: (306) 787-4000 / 1-877-958-8683 (IN NORTH AMERICA)

FACSIMILE: (306) 787-4052 / 1-866-678-4052

WEB SITE: www.elections.sk.ca

NATIONAL LIBRARY OF CANADA CATALOGUING IN PUBLICATION
SASKATCHEWAN. CHIEF ELECTORAL OFFICE
ANNUAL REPORT OF THE CHIEF ELECTORAL OFFICER OF SASKATCHEWAN.

ANNUAL.

2012 / 2013 -

REPORT COVERS PERIOD FROM APRIL 1, 2012 TO MARCH 31, 2013.

ISSN 1710-1263

1. ELECTIONS - SASKATCHEWAN - STATISTICS - PERIODICALS. I. TITLE.

JL319.A15A55

324.97124 '03'021

C 2004-900505-7



a path
for renewal

2012
2013

ELECTIONS SASKATCHEWAN ANNUAL REPORT



OFFICE OF THE
CHIEF ELECTORAL OFFICER

July 29, 2013

The Honourable Dan D'Autremont
Speaker of the Legislative Assembly
129 Legislative Building
Regina, Saskatchewan
S4S 0B3

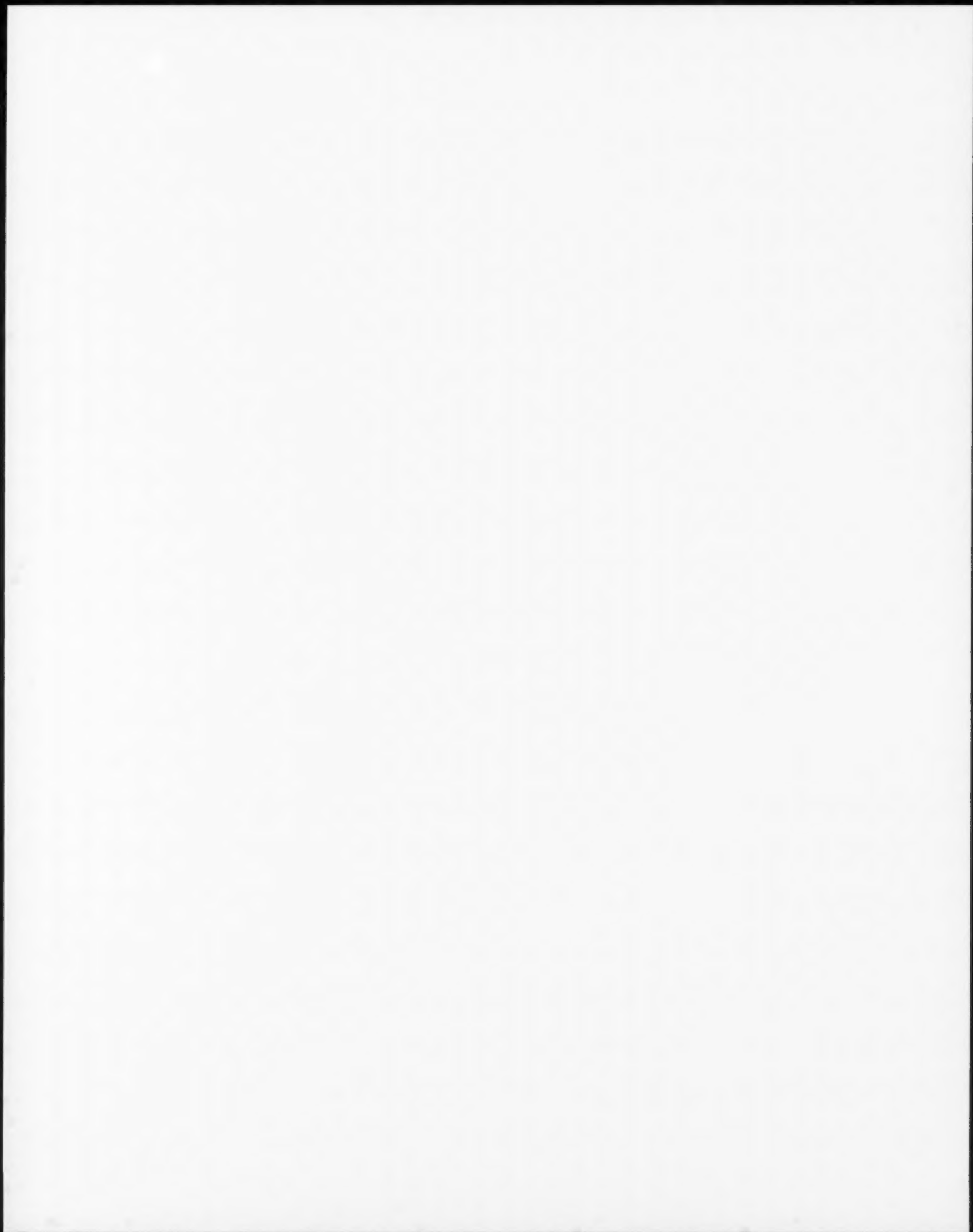
Honourable Speaker:

Pursuant to Section 286.1 of the *Election Act*, 1996, I have the distinct privilege of presenting the Annual Report for the Office of the Chief Electoral Officer (Elections Saskatchewan) to the Legislative Assembly of Saskatchewan.

This Annual Report highlights Office activities for the period April 1, 2012 through March 31, 2013.

Respectfully submitted,

Michael Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan





a path
for renewal

2012
2013

ELECTIONS SASKATCHEWAN ANNUAL REPORT

A Message from the Chief Electoral Officer (1)

About Elections Saskatchewan (3)

- Our Values (3)
- Our Responsibilities (4)
 - The Head Office Leadership Team (4)
 - The Field Leadership Team (4)

A Path for Renewal (7)

- Mapping the Path (8)
- Building the Team (8)
- Strategic Planning (9)
- Facilities Management (10)
- Use of Technology (10)
- Boundaries (11)
- Legislation (12)
- Event Planning (12)
- Accessibility (13)
- Public Image (14)
- Partnership (14)
- Voter Registration (15)
- Electoral Finance (16)
- Records Management (16)
- Financials (17)

Appendices (19)

- A. Elections Saskatchewan Financial Statements 2012–13 (20)
- B. Registered Political Parties (28)
- C. Saskatchewan's Political Contributions Tax Credit System (29)
- D. Annual Financial Reporting by Political Parties (30)
- E. Annual Tax Credit Reporting (31)

New Chief Electoral Officer appointed June 1, 2012 (IBC)

“The professionalization of the province’s election management body is necessary to ensure that Elections Saskatchewan can meet electoral stakeholders’ expectations of a nonpartisan EMB and deliver electoral events that are credible, transparent and reinforce public confidence in the province’s electoral processes.”

- Michael Boda, Chief Electoral Officer

A Message from the Chief Electoral Officer

This has been a year of transition for Elections Saskatchewan.

Following my appointment as Chief Electoral Officer, I focused on establishing an appropriate path for renewal for the organization I was mandated to lead.

Defining this path was necessary to establish priorities for our province's election management body (EMB) and create a foundation for improving the institution's stability and performance. From the outset, it was clear to me that Elections Saskatchewan would need to undergo some fundamental alterations in its approach to planning, organizing and delivering provincial electoral events. That approach should be consistent with modern best practice in electoral administration, and will need to steadily evolve during the current electoral cycle and those that follow.

I began my tenure by consulting with key electoral stakeholders, including elected officials, political party leaders and members of the voting public. I listened to their concerns carefully, gauging their understanding of Elections Saskatchewan's mandate and soliciting their recommendations regarding how our provincial EMB might be changed to become more effective in serving the people of Saskatchewan.

I also consulted with personnel who worked, or had worked, as part of the head office leadership team for Elections Saskatchewan, and with individuals who had held various roles in the field leadership team for provincial electoral events. The conversation was extended to include those who conduct elections for cities and rural municipalities in the province, as well as other provincial leaders in election administration.

Through this ongoing consultation, I identified three key tenets that form the foundation for our organizational renewal:

- Professionalizing Saskatchewan's election management body;
- Improving the delivery of provincial electoral events; and
- Placing greater focus on democratic stewardship in the province.

Each of these objectives addresses multiple concerns that were raised during my consultations.

The professionalization of the province's election management body is necessary to ensure that Elections Saskatchewan can meet electoral stakeholders' expectations of a nonpartisan EMB and deliver electoral events that are credible, transparent and reinforce public confidence in the province's electoral processes.

Elections are fundamentally shaped by the institutions and people involved in the electoral contest. However, whether an election succeeds or fails depends largely on the technical delivery of the administration of that election and the skills of field personnel implementing detailed procedures.

Elections Saskatchewan must consider carefully how it can, from a technical perspective, improve on how electoral events are conducted in the province. The starting point involves evaluating the methods traditionally used against best practices in election administration around the globe.

Finally, a renewed, sharper focus on democratic stewardship within the province is vital. For many years, the burden of conducting elections has been carried by front-line election officials from the same generation. This generation is now aging. We are grateful for their continued commitment to support the provincial voting process — the most fundamental democratic process of citizenship.



Michael Boda was appointed June 1, 2012

However, continued failure to involve younger generations in the conduct of elections puts Saskatchewan's democracy at risk. The provincial electoral service requires the participation of approximately 10,000 citizens to organize and deliver elections, at a local community level, every four years. Elections Saskatchewan's path to renewal must therefore consider ways to re-energize the participation of citizens in the conduct of elections across generations and societal groups.

In this annual report, you will learn about some of the progress made during the 2012–13 fiscal year along this path to renewal — significant strides in some instances, only tentative first steps in others.

Michael D. Boda

Michael Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan





About Elections Saskatchewan

The many component parts involved in planning, organizing and implementing elections in Saskatchewan are overseen by what is often described as an election management body (EMB). An EMB is an independent, nonpartisan institution that is responsible for neutral election administration within a jurisdiction governed as a democracy.

In this province, Elections Saskatchewan fulfills this mandate, serving as secretariat to the statutory Office of Chief Electoral Officer. Elections Saskatchewan has a leadership team based both at its head office in Regina and dispersed across the province's 61 newly defined constituencies that will each elect a Member of the Legislative Assembly in the upcoming 28th General Election.

In the weeks leading to a general election, Saskatchewan's electoral service grows to include about 10,000 provincial residents from all walks of life, each serving provincial voters in implementing an event that is fundamental to sustaining Saskatchewan's democratic traditions.

OUR VALUES

Elections Saskatchewan's values are:

- To be independent and nonpartisan, ensuring public confidence in the independence of Elections Saskatchewan and its activities by treating all stakeholders equally and without preference.
- To have integrity, making certain that every decision and every action enhances the democratic rights of all electors by interpreting and applying legislation and policy fairly and consistently.
- To be open and transparent in all activities through consistency of action, regular public reporting, broad communications and information sharing between and during electoral events.
- To be accountable to electors and the members of the Saskatchewan Legislative Assembly through statutory reporting of activity and performance against published standards and the requirements of legislative and regulatory frameworks for electoral events and election finances.
- To be efficient in designing processes and ensuring financial accountability through the development, management and deployment of up-to-date and cost-effective technology, processes, access channels and tools that encourage maximum participation and facilitate maximum compliance with financial reporting obligations.
- To be effective in electoral event delivery procedures and operations, to minimize barriers to compliance, participation and access to the electoral process for electors, candidates and parties and to ensure election workers are well prepared, processes are well designed and performance measurement systems are in place.
- To be innovative, creative and flexible in delivering present obligations and preparing for the future, looking broadly for opportunities and partnerships while considering electoral process needs and adopting optimal solutions.
- To be consultative with all of our stakeholders, using advisory committees to evaluate legislative, regulatory and operational frameworks to ensure that they are current and relevant, regularly reviewing all stakeholder perspectives and needs, and sharing evaluations of Elections Saskatchewan's performance.



- To be professional in all our activities by bringing to Saskatchewan the best practices in electoral administration from across Canada and democracies around the world.
- To create a cooperative work environment and encourage all members of the Elections Saskatchewan team to work together, and with Elections Saskatchewan's stakeholders and partners, to better serve the electorate of Saskatchewan.

OUR RESPONSIBILITIES

The Head Office Leadership Team

The Chief Electoral Officer (CEO) is an independent officer of the Saskatchewan Legislature. As head of Elections Saskatchewan, the CEO ensures the fair and equitable conduct of operational, administrative and financial electoral practices. The CEO is assisted in these legislated responsibilities by a head office leadership team.

Elections Saskatchewan's primary responsibility is to maintain a state of provincial election readiness. To that end, Elections Saskatchewan must appoint and train requisite numbers of constituency returning officers and election officials to ensure electoral preparedness throughout the government's mandate.

The Election Act, 1996 places a duty on the CEO to assist registered political parties, candidates, chief official agents and business managers to ensure the *Election Act's* financial transparency and disclosure goals are met. Elections Saskatchewan publishes guides for chief official agents and business managers to help them fulfill their administrative and financial reporting responsibilities and compile requisite support documentation, and to ensure annual financial disclosures

are undertaken in accordance with both the *Election Act* and *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)*.

Where applicable, Elections Saskatchewan is responsible for assessing and reimbursing election expenses paid from the province's General Revenue Fund. Elections Saskatchewan has established a financial review system to certify public reimbursement of election expenses through the examination and audit of registered political parties' and candidates' expense returns and requisite disclosure documentation. To promote transparency, expense return details are tabled in the Legislative Assembly.

Elections Saskatchewan is also responsible for investigating offences under the *Election Act*. While the *Election Act* is regulatory rather than criminal, the role of Elections Saskatchewan is to inspect, investigate and inquire about instances where contravention of the *Election Act* is suspected or alleged, as deemed necessary by the CEO. Since this responsibility is a matter of considerable discretion and is often initiated by complaints filed by interested parties, it is incumbent upon Elections Saskatchewan to consider whether any specific situation has abrogated the overall purpose, policy rationale and/or legislative intent of the province's electoral legislation.

Elections Saskatchewan maintains an outreach program to ensure political stakeholders and the public are aware of important aspects of Elections Saskatchewan's mandate by responding to public enquiries and liaising with registered political parties, candidates and their chief official agents and business managers.

The CEO reports annually to the speaker of the Legislative Assembly on matters

related to the *Election Act*. In addition to such annual reporting, the CEO also prepares and tables reports in the Legislative Assembly on all electoral events. Provincial election results are published in the *Statement of Votes (Volume I)* and its complement, the *Report of the Chief Electoral Officer: Campaign Contributions and Expenditures (Volume II)*. Administrative and financial reporting of constituency by-elections is encapsulated in individual *Statement of By-Election* reports.

The environment within which Elections Saskatchewan is accountable is unique and complex due to the potential uncertainty of the provincial electoral cycle, the decentralized nature of electoral administration, and the interaction among registered political parties, candidates and the electorate. The integration of this decentralized process among the province's political stakeholders rests with Elections Saskatchewan and its centralized administration and impartial application of the *Election Act*.

The Field Leadership Team

While central electoral administration is the responsibility of Elections Saskatchewan's head office leadership team, regional and constituency-level conduct of electoral events is the responsibility of a field leadership team.

Supervisory returning officers (SROs), each representing a different zone of the province comprising six or seven constituencies, are responsible for assisting the returning officers within those constituencies in performing their duties. SROs receive their direction from Elections Saskatchewan, act as a liaison between Elections Saskatchewan head office and the constituency returning officers, and are responsible for ensuring electoral events are administered and conducted to a consistently high standard across the province.

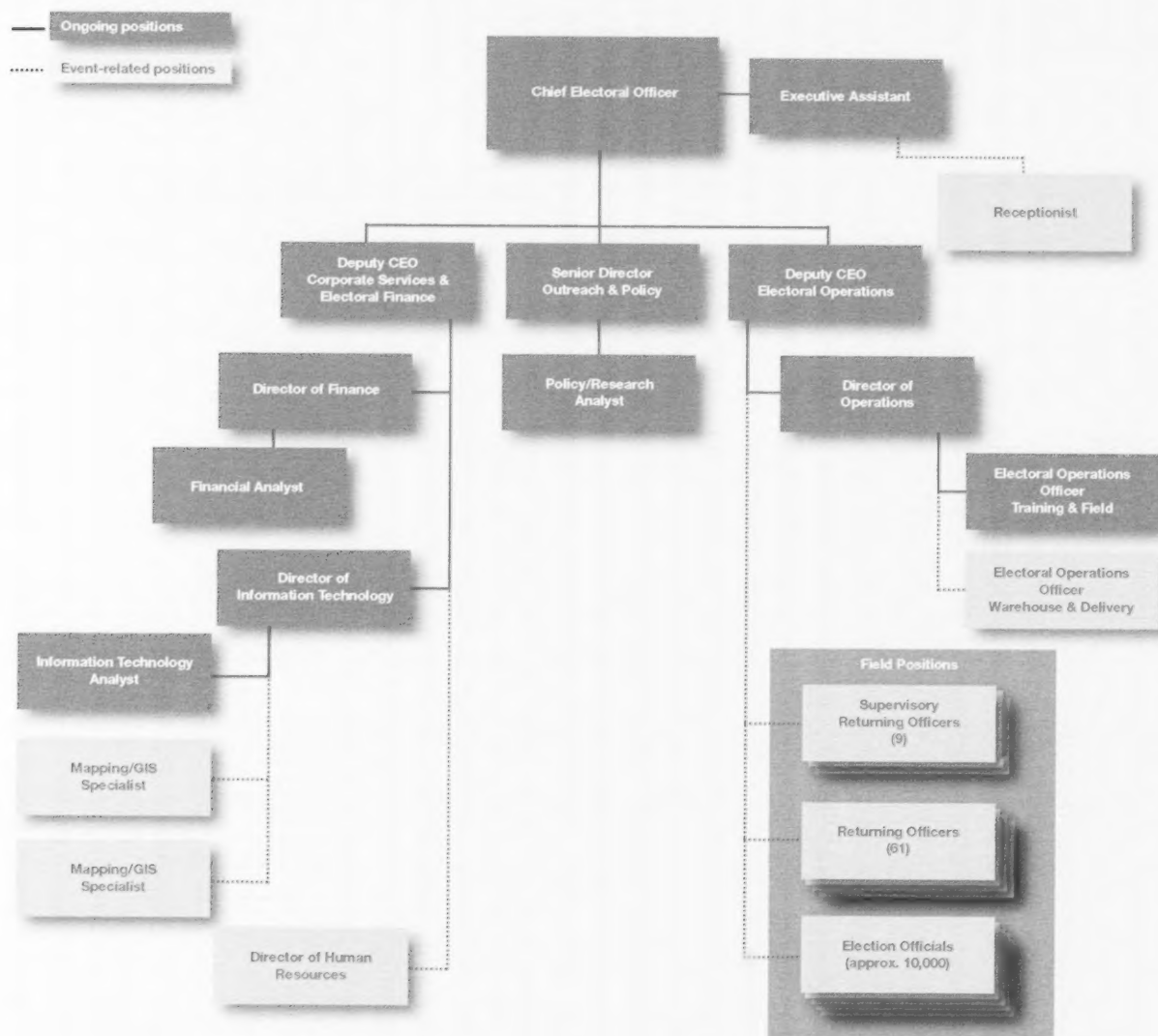
An important part of maintaining election readiness is having constituency returning officers for all of the province's 61 constituencies. The CEO appoints the constituency returning officers. Notices of all such appointments/cancellations are published in *The Saskatchewan Gazette*.

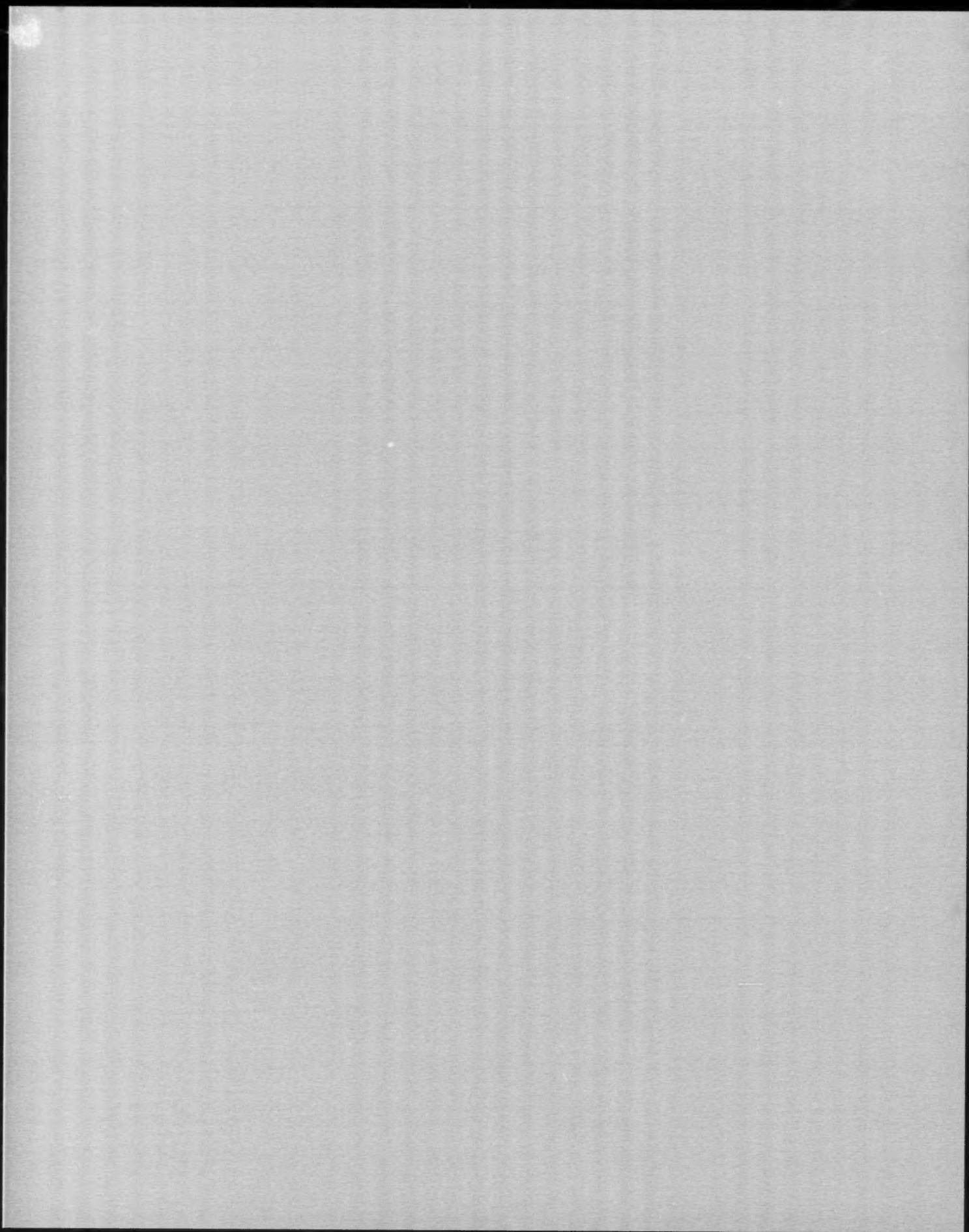
Returning officer vacancies are filled by an independent merit-based competition.

As representatives of Elections Saskatchewan, constituency returning officers are entrusted with upholding the neutrality of the province's decentralized

electoral process within the constituency and are responsible for the administration, conduct and reporting of electoral proceedings (general or by-elections, referendums and plebiscites).

Organizational Chart — Elections Saskatchewan (as of March 31, 2013)







A Path for Renewal

The efficient, transparent and nonpartisan delivery of election events is the beating heart of democratic self-government. To strengthen that heart and the society it nurtures, Elections Saskatchewan has begun to pursue a path for renewal, with three distinct goals:

- Professionalizing Saskatchewan's election management body;
- Improving the delivery of provincial electoral events; and
- Placing greater focus on democratic stewardship within the province.

A number of steps were taken along that path in 2012–2013, along with extensive planning to map out and prepare for the many more steps yet to come.



mapping the path

In 2009, David Hamilton, a former chief electoral officer for the Northwest Territories, delivered his Report, *The Recount: Report of the Review of the Operational Environment and Accountabilities of the Office of the Chief Electoral Officer for Saskatchewan*.

This was an independent review of Elections Saskatchewan commissioned by the Legislative Assembly's Board of Internal Economy. The report concluded there was a clear "need to improve on the delivery of electoral events" and made a number of recommendations.

Hamilton's recommendations formed the basis for consultations undertaken by the new CEO of Saskatchewan, Michael Boda, during the first 100 days of his term which began on June 1, 2012.

During those 100 days, the CEO met with the Board of Internal Economy, representatives of the registered political parties, various civil society community organizations, key actors within the civil service, and the province's other independent officers of the Legislature.

This process also involved detailed discussions with the Elections Saskatchewan's head office leadership team and with individuals who had been part of the field leadership team for the 2011 provincial general election. In addition, the CEO consulted with those who organize and conduct elections within Saskatchewan's cities and rural municipalities and conferred with other chief electoral officers across Canada.

All commentary about the conduct of elections in Saskatchewan, whether found in the Hamilton Report or raised in consultation with stakeholders, was then considered carefully in the light of standards in place across other Canadian jurisdictions and electoral best practices around the globe.

The three goals for the path to renewal were presented to the Legislative Assembly's Board of Internal Economy early in 2013 via the budget submission document *Election Administration in Saskatchewan: 'A Path for Renewal': Estimates for Fiscal Year 2013-2014*.



building the team

Travelling the path to renewal requires the support of a capable and dedicated head office leadership team.

The Hamilton Report noted that staffing levels at Elections Saskatchewan have historically been "woefully inadequate" compared to other provincial election management bodies and in comparison to what is actually needed in Saskatchewan. To redress that, by the end of fiscal year 2012-13, Elections Saskatchewan was in the midst of organizational restructuring and preparing for an extensive staff recruitment process. In the past, the institution has retained

just four full-time employees, including the CEO, between elections. To achieve the goal of developing a team capable of managing and delivering electoral events in a manner consistent with Canadian and international best practices and standards, and based on recommendations within the Hamilton Report, the new organizational structure will include 13 ongoing employees. The broader management structure and larger staff complement will allow for a more strategic approach throughout the entire election cycle. To fill these positions, Elections Saskatchewan began to attract and recruit capable personnel who can professionally and successfully

implement complex electoral processes within strict statutory timeframes with high standards of performance and public accountability.

Another component of the path to renewal is the revitalization of the overall electoral service, made up of some 10,000 citizens who must be recruited to deliver voting services during each election period. In planning for this effort, which will be ongoing during 2013-14, in 2012 a representative of Elections Saskatchewan attended a Canada-wide conference in Quebec City on the training and recruitment of citizens for electoral service.



By March 31, 2013, Elections Saskatchewan had completed plans for the hiring of supervisory returning officers and returning officers. This step on the path to renewal helps ensure that the province's election management body can have better-trained individuals in place well in advance of electoral events (which include general elections, by-elections, referendums, plebiscites, enumerations and boundary

redistributions, and which may be either scheduled [e.g., a general election] or on-demand [e.g., a by-election]). Another step in progress is the way the senior officers are trained. The tools they have at their disposal for training others are being re-examined and improved.

More steps along the path to renewal will be taken in the coming year as Elections Saskatchewan works to assemble a

strong head office leadership team. Beginning this year and continuing into the next, they will undertake to hire, train and task the key field management staff necessary to implement electoral events during the current electoral cycle and equip them to be able to successfully recruit a more diverse core of poll workers.



strategic planning

Strategic planning is another key step along Elections Saskatchewan's path to renewal. The goal is to move Elections Saskatchewan toward becoming a planning-focused institution, where each component of an election or other electoral event is fully planned before it is implemented.

A commitment has been made that preparation and implementation of components of general elections will be conducted during all four years of an electoral cycle, rather than being carried out primarily in the year of the election. This approach to planning is a defining feature of modern election management.

The organization's stated goals, and the strategies and defined efforts for achieving them, will provide structure and linkages to each of Elections Saskatchewan's service lines and to the individual performance plans of each of its ongoing staff members. The intent is

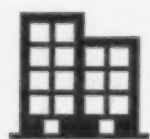
for the strategic plan to be critically reviewed and adjusted annually to prevent it from becoming obsolete or irrelevant.

In 2012-13, one element of strategic planning was consultation with election management bodies in other provinces. Elections BC has in many ways served as a model for Saskatchewan, although the examination of the policies and procedures of other jurisdictions has also offered important insights. The CEO met with senior election officials from across Canada and connected with the secretaries of state from North Dakota and Minnesota, who are tasked with managing elections in their respective states.

The CEO also met with senior officials at Elections Canada to discuss their approach to election administration and potential collaboration between the federal and provincial election

management bodies, and attended a cross-jurisdictional conference involving election administrators from all other provinces and territories.

In addition, the chief electoral officer travelled with two members of the Legislative Assembly's Board of Internal Economy to observe the November 2012 federal election in the United States through an international visitors program organized by the International Foundation for Electoral Systems. The program included visits to polling sites in Washington, D.C., Maryland and Virginia, providing an opportunity for discussion about electoral best practices and international standards.



facilities management

In order for Elections Saskatchewan to operate in accordance with electoral best practices, it must have facilities adequate to the task, both at its head office and in constituencies across the province.

Unfortunately, the current physical plant and space allocation at Elections Saskatchewan's head office (which has not been reconfigured since 1996) significantly impedes its ability to professionally deliver a modern general election.

Elections Saskatchewan therefore took initial steps during 2012-13 toward moving to new office and warehouse space, considering potential collaborative efforts with other independent officers of the Legislative Assembly, and discussing with the provincial government's Ministry of Central Services about possible sites that could better meet the institution's needs.

Elections Saskatchewan commissioned a space requirements study to ensure that any planned expansion of facilities fully meets provincial and federal regulatory standards. The study compared the facilities currently used by Elections Saskatchewan with those used by election management bodies in other similar-sized jurisdictions in Canada.

Concerns have also been identified regarding the process followed to secure the returning offices and voting locations from which Elections Saskatchewan operates during electoral events. In the past, this exercise was conducted very late in the electoral cycle, undermining Elections Saskatchewan's ability to fully meet its legislative mandate to providing accessible voting and administrative locations.

During 2012-13, Elections Saskatchewan obtained from federal election authorities lists of polling sites that could be added to the Elections Saskatchewan database,

while sharing with the federal election authorities lists of voting locations previously used by Elections Saskatchewan. During this process, the lists were cleaned up significantly since most of the information was geographically inaccurate.

Remaining geographically inaccurate polling sites will eventually be adjusted using GPS coordinates. Elections Saskatchewan has ordered six GPS devices for returning officers and will provide training on their use so that coordinates can be collected to accurately geo-reference all potential voting locations going forward.

During the coming year, Elections Saskatchewan will establish a plan for the process by which potential returning office locations and polling sites within the province's 61 constituencies will be identified and evaluated earlier in the electoral cycle.



use of technology

Elections Saskatchewan's path for renewal is designed to take it into the future – and that means making effective use of available technology: specifically, new information technology to facilitate greater operational efficiencies and improve the delivery of elections.

The primary need is for a robust, reliable information technology infrastructure that supports professional election administration at the head office and facilitates reliable information and communication links with the electoral field leadership team spread out across the constituencies.

In September 2012, Elections Saskatchewan organized a summit of representatives from Alberta, Saskatchewan, Yukon and Northwest Territories, all of whom use versions of customized election software written by Professional Systems Ltd. (In



Saskatchewan, this software is called ESPREE, an acronym for Elections Saskatchewan's Permanent Register of Eligible Electors.) In addition, discussions were held with Professional Systems Ltd. about pending ESPREE modules that will further modify the software to improve electoral event delivery.

Although no new technology applications were introduced during 2012-13, near-future goals for Elections Saskatchewan include new equipment and software for head office, upgrading of telecommunications infrastructure to ensure the head office leadership team can reliably communicate with members

of the field leadership team in the constituencies, and pilot projects to test or develop hardware and software for use by the field teams.

boundaries

In 2012-13, Elections Saskatchewan acted as the secretariat for the Electoral Boundary Commission, creating boundaries based on the deliberations of the Boundary Commission members and providing maps used in a preliminary report made available for public review.

Elections Saskatchewan reviewed suggestions collected during public consultations and implemented those that were approved by the Boundary Commission to create a final report containing all of the proposed constituency maps for the province.

What sets the new maps apart is that the boundaries are now identified through digital coordinates rather than by "metes and bounds", a legal description based on physical characteristics of the property. This brings Saskatchewan in line with other provinces, which have also done away with metes and bounds.

A more technologically advanced approach is also being taken to the redrawing and implementation of new polling division boundaries, a major part of preparing for electoral events.

Once new returning officers have been hired, a pilot project will be undertaken involving nine returning officers in the building of poll boundaries. In the past, this process has often been delayed due to the time required for the back-and-forth of discussion and iterations of paper map versions. In the pilot project, the process will be improved through the use of web-enabled mapping applications. Elections Saskatchewan head office will create preliminary polling division boundaries and then have the returning officers review them, commenting and drawing changed boundary lines online to indicate where they feel specific changes are needed based on their local knowledge and understanding. The hope is that this approach will make the process quicker and more precise, and result in more equitably populated polling divisions.

Elections Saskatchewan has been in contact with federal election officials, who are undertaking a similar process to redefine the federal polling division boundaries within the province, and has been sharing the new online mapping methodology.

As noted earlier, polling sites will also be identified by GPS coordinates going forward, to facilitate the process of digitizing the administrative boundary-setting component of Elections Saskatchewan's preparations for electoral events.

As part of the path for renewal, and with an eye toward the next boundary redistribution process, in 2012-13 Elections Saskatchewan began to assess how it supports each appointed Electoral Boundary Commission in its efforts to reconstitute constituency boundaries, define the boundaries of new polling divisions as the administrative units of registration and voting activity, and ultimately identify and secure facilities for 61 returning officers and more than 1,250 polling locations that will host in excess of 3,000 individual polling stations.

legislation

The ultimate guideposts in the path for renewal are requirements laid down in the province's election legislation. Elections Saskatchewan's duty is to conduct electoral events in a manner that fully complies with the legal framework established for the Province of Saskatchewan.

However, the various assessments and consultations conducted in 2012–13 revealed aspects of the current electoral legislation that make it harder for

Elections Saskatchewan to conduct elections both as efficiently as possible and in accordance with electoral best practices recognized in the rest of Canada and other advanced democracies.

During the coming year and continuing into the next electoral cycle, Elections Saskatchewan will conduct an assessment of the current electoral legal framework. The initial step, to be completed by the fourth quarter of 2013–

14, will be an evaluation of the electoral legal framework in order to offer a limited number of recommendations on amending current legislation, focused on achieving greater efficiencies in implementing the general election scheduled for 2015. It will be important that these recommendations be considered in a timely fashion, since it would be preferable for any legislative changes to be passed into law two years prior to the election.

event planning

As noted earlier, one major element of the path for renewal is to move Elections Saskatchewan toward becoming a planning-focused institution and to improve the delivery of all provincial electoral events.

During 2012–13, Elections Saskatchewan identified all of the operational activities that need to go into a plan for the upcoming 28th general election, including recruiting returning officers, training them, and ensuring they have the tools necessary to train election officials. Following the last general election in November 2011, Elections Saskatchewan conducted extensive debriefings with returning officers to find out what went well and what needed improvement, and worked with the returning officers over a period of several days to craft suggestions for running a better election.

Follow-up surveys were also conducted with representatives of the political parties and with the election officials who staffed the polls to better understand how the process unfolded, what kind of voting experience people had, and what snags and problems needed to be addressed.

A number of improvements are being adopted based on that review of the last election and the debriefing of election officials. These include revisions to the absentee ballot system to ensure that more people are aware of the opportunity and can get their ballots in on time. This will permit voters who are away from the province during an election to more easily exercise their right to vote.

Other elements of improved planning for electoral events will include effective communication with authorities who

control the venues used as polling places, such as schools, community clubs and churches.

All training materials for election officials are being reviewed and improved, and in consultation with returning officers, Elections Saskatchewan is crafting an improved instruction manual for them to follow. Better processes are also being developed for storing, shipping and inventorying the extensive array of election materials required for election delivery.

All of these efforts, which were begun in 2012–13 to improve the quality of election delivery in Saskatchewan, will continue during 2013–14.



accessibility

To ensure that all citizens are able to exercise their right to vote regardless of physical ability, Elections Saskatchewan made accessibility and voting improvements for people with disabilities a priority for the 2011 provincial general election.

Senior staff from Elections Saskatchewan held two public forums specifically for people with disabilities, and were in regular contact with the executive director of the Office of Disability Issues.

Actions undertaken for the 2011 election, from which further improvements for future electoral events will grow, included:

- Assessing all polling locations for accessibility against standard criteria provided by the Office of Disability Issues. Sites were modified using standard commercial ramps and mats where feasible, or a new location was chosen if modifications could not be made safely and economically. In all, 79 door mats and 21 ramps were required for 100 separate polling locations;

- Providing specific training to returning officers on how to work with and assist voters with disabilities. Elections Saskatchewan encouraged returning officers to hire people with disabilities for positions in line with their abilities. A number of people with disabilities were hired as information officers and couriers;
- Redesigning the blind-voter template in accordance with information received at the public forums;
- Conducting a communications campaign detailing voting options for people with disabilities. Brochures were provided on the use of mail-in ballots, advance polls and curbside voting. Returning officers were also trained to encourage these options for people who could not vote at the regular poll;
- Incorporating a number of features specifically for people with disabilities into the redesigned Elections Saskatchewan website; and
- Conducting a number of smaller initiatives, including providing larger pencils with grips, full-size

magnifying cards and large-print information at each voting station.

In 2012–13, Elections Saskatchewan discussed with the Commissioner of Human Rights means of facilitating greater accessibility for disabled voters that would allow them to more fully participate in future electoral events. The organization then began to plan strategies for achieving this important goal during the next general election.

During the coming fiscal year, Elections Saskatchewan will lay the foundation for improved accessibility for the upcoming 28th general election by arranging a workshop that focuses on international best practices with respect to electoral accessibility. The workshop will bring together key provincial disability stakeholders to discuss these issues with experts on international standards for accessibility.

This event will be followed by the creation of an implementation plan for improved accessibility, to be executed during preparations for the general election.

public image

Elections Saskatchewan, like other election management bodies around the globe, plays an integral role in supporting, reinforcing and renewing democratic processes.

Election administration must provide citizens with efficient and dependable mechanisms to regularly and formally choose who will govern them, in accordance with their constitutionally guaranteed democratic rights.

Accepted international standards and electoral best practices dictate that Elections Saskatchewan, like other EMBs, must conduct its work according to seven fundamental principles:

- Independence;
- Impartiality;
- Integrity;

- Transparency;
- Efficiency;
- Professionalism; and
- Service-mindedness.

But it is not enough to follow these principles alone. As a professionally run EMB, Elections Saskatchewan also needs to inform citizens about its mandate so they understand what guides the behaviour of this democratic institution. This is essential to building and maintaining the public's confidence and trust that the province's elections are run impartially and fairly.

Consultations with citizens and other electoral stakeholders in 2012–13 revealed that most members of the public are unaware of Elections Saskatchewan's role, or its mandate to carry out its

electoral responsibilities in a neutral and independent manner. They are also often confused about the way Elections Saskatchewan interacts with the provincial government, local government election administrators, or Canada's federal EMB, Elections Canada.

During the coming year, Elections Saskatchewan will implement a communications strategy and determine a path by which its public image can be reshaped and positioned so that citizens recognize Elections Saskatchewan's commitment to electoral fairness and impartiality and its role in administering provincial electoral procedures.

partnerships

If Elections Saskatchewan is to administer elections as efficiently and effectively as possible, it cannot act in a vacuum. Building and nurturing relationships with various electoral stakeholders is vital, both to efforts to improve electoral delivery and those to recruit a more diverse electoral service.

Recognizing that, in 2012–13 Elections Saskatchewan reached out to many of the electoral stakeholders across the

province and the country. Over the year, Elections Saskatchewan worked particularly closely with Elections BC, providing staff who helped B.C. prepare for its 2013 general election while gaining experience that will be useful in conducting Saskatchewan's general election scheduled for 2015.

Elections Saskatchewan also benefitted from expertise provided by Elections Alberta in developing Saskatchewan's

new provincial electoral constituency boundaries.

Last November, Elections Saskatchewan teamed up with the Johnson-Shoyama Graduate School of Public Policy (University of Regina/University of Saskatchewan) to host an election stakeholders' dinner featuring guest speaker Paul DeGregorio, former head of the U.S. Election Assistance Commission. DeGregorio offered insight into the



November 2012 federal election in the United States, provided an overview of approaches to electoral administration in that country, and talked about best practices in delivering electoral events. That partnership with the Johnson-Shoyama Graduate School of Public Policy continues. The Chief Electoral Officer has been appointed a non-stipendiary Fellow at the school, and will participate in a variety of events over the school year.

To improve recruitment of the electoral service, partnerships are being strengthened with the province's municipalities. During 2012-13 the CEO met with Joanne Sproule, clerk of the City of Saskatoon, to discuss potential collaboration. In November 2012 he travelled to Saskatoon to observe the civic elections.

To build similar relationships with other cities, Elections Saskatchewan loaned

staff to the cities of Regina, Saskatoon and Moose Jaw in advance of their civic elections, with the goal of growing a pool of individuals with election-related expertise that can be used in delivering elections at all levels of government across the province. Elections Saskatchewan also intends to liaise with Saskatchewan's First Nations in order to determine how to more effectively implement provincial elections in those communities.



voter registration

Saskatchewan is one of only four Canadian jurisdictions without a permanent voter registry (the others are Manitoba, Prince Edward Island and Yukon). Saskatchewan's policymakers have wrestled with whether or not to implement such a continuous voters list for more than a decade.

The Legislative Assembly's Board of Internal Economy has returned to this

question, asking Elections Saskatchewan to study the cost and operational implications of implementing a permanent register.

In 2012-13, Elections Saskatchewan reviewed the permanent registry systems of all other jurisdictions to compare the quality of the voters lists with those produced through Saskatchewan's current system (mandated in legislation)

of enumerating voters for every election, and the relative costs of the two different approaches.

The Chief Electoral Officer will release recommendations based on this comprehensive study in the second quarter of 2013-14.



electoral finance

Although Elections Saskatchewan's financial activities expand and contract dramatically over the course of an electoral cycle, it must always be capable of distributing funds for the implementation of electoral events (some of which, like by-elections, are on-demand rather than scheduled) and to

financially reimburse electoral stakeholders, as mandated by legislation.

In 2012–13 Elections Saskatchewan sent a representative to Elections BC to specifically focus on electoral finance good practice. During the coming year, Elections Saskatchewan plans to

implement a pilot program for a new payment system for Elections Saskatchewan's field staff. In addition, it is reviewing and updating the curriculum to be used by chief official agents and business managers in political campaigns to ensure transparency, fairness and competence in managing public money.



records management

One important aspect of professional election management, an objective in the path for renewal, is good records management.

The assessment and consultation process in 2012–13 identified a critical need for Elections Saskatchewan to improve its records management to ensure that it can both fulfill its legislative mandate and work within archival best practices.

The most urgent need was to deal with a backlog of electoral records that had been collected since the early 1990s and were housed in Elections Saskatchewan's head office facility. Elections Saskatchewan worked closely with Saskatchewan Archives and Elections BC to establish and implement a methodology that allowed it to either archive or destroy those backlogged records.

In the future, Elections Saskatchewan will be more proactive in its records management, instituting a new policy that will meet the legislative requirements of both Elections Saskatchewan and Saskatchewan Archives.



financials

Careful management of public funds is a hallmark of best practice in professional election management.

Elections Saskatchewan annually presents budgetary expenditure estimates by function (administration, constituency returning officer maintenance and annual electoral event-related activities) to the Legislative Assembly's Board of Internal Economy.

The complete financial report for Elections Saskatchewan can be viewed in Appendix A. But the bottom line can be viewed in the table below: in brief,

Elections Saskatchewan's expenditures came in at approximately \$5,500 under budget for fiscal year 2012-13.

TOTAL EXPENDITURES VS. BUDGET

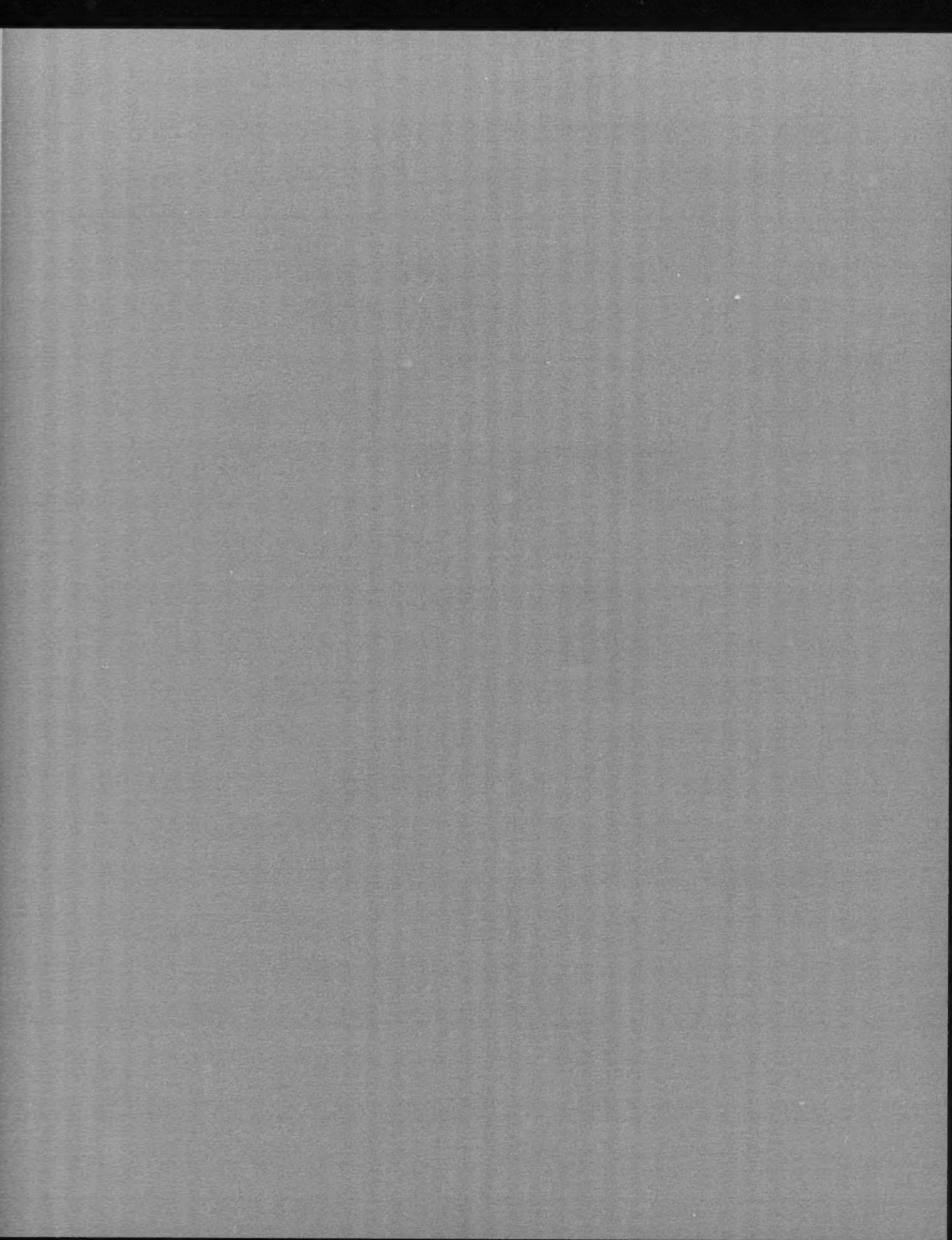
Total Expenditures, Fiscal Year 2012-13

	<u>Budget</u>	<u>Actual</u>
Expenditures	\$2,471,000	\$2,465,551

In addition, Elections Saskatchewan has established a system of financial review and audit to certify any public reimbursement of election expenses by reviewing financial practices, documents and disclosure of registered political parties and candidates.

The expenses and income of registered political parties and candidates must be reported after each election (and annually by political parties) and the returns must be audited before submission.

Details of the Saskatchewan Political Contributions Tax Credit System and the requirements for annual financial reporting by political parties, and details from those reports for the 2012 calendar year, are found in Appendices B through E.





a path
for renewal

2012
2013

ELECTIONS SASKATCHEWAN ANNUAL REPORT

Appendices

- A. Elections Saskatchewan Financial Statements 2012–13 (20)
- B. Registered Political Parties (28)
- C. Saskatchewan's Political Contributions Tax Credit System (29)
- D. Annual Financial Reporting by Political Parties (30)
- E. Annual Tax Credit Reporting (31)

Appendix A: Elections Saskatchewan Financial Statements 2012-13



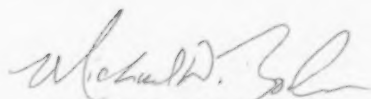
OFFICE OF THE
CHIEF ELECTORAL OFFICER

Management's Responsibility for the Financial Statements

The accompanying financial statements are the responsibility of the Office of the Chief Electoral Officer (Office). The financial statements have been prepared in accordance with Canadian public sector accounting standards.

The Office maintains appropriate systems of internal control, including policies and procedures which provide reasonable assurance that the Office's assets are safeguarded and that financial records are relevant and reliable.

The Provincial Auditor of Saskatchewan conducts an independent audit of the financial statements. That examination is conducted in accordance with Canadian generally accepted auditing standards and includes tests and other procedures which allow the Provincial Auditor to report on the fairness of the financial statements.



Michael Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan



Brent Nadon, CMA, MBA
Director of Finance

PROVINCIAL AUDITOR
of Saskatchewan

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

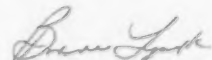
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan
July 4, 2013


Bonnie Lysyk, MBA, CA
Provincial Auditor

STATEMENT OF FINANCIAL POSITION

Statement 1

As At March 31	2013	2012
Financial Assets		
Due from the General Revenue Fund	\$ 323,051	\$ 1,802,868
	323,051	1,802,868
Liabilities		
Accounts payable (includes General Election Payable)	160,296	1,694,445
Accrued Employee Costs	162,755	108,423
	323,051	1,802,868
Net Debt	-	-
Non-financial Assets		
Tangible Capital Assets (Note 3)	179,292	223,213
	179,292	223,213
Accumulated Surplus (Statement 2)	\$ 179,292	\$ 223,213

(See accompanying notes to the financial statements)

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Statement 2

For The Year Ended March 31, 2013

	2013		2012
	Budget (Note 4)	Actual	Actual
Revenue			
General Revenue Fund	\$ 2,468,500	\$ 2,122,907	\$ 16,084,904
Miscellaneous Income	2,500	20	11,085
Total Revenue	<u>2,471,000</u>	<u>2,122,927</u>	<u>16,095,989</u>
Expenses			
Equipment	55,842	72,059	88,120
Salaries	1,320,537	1,365,525	1,093,882
Returning Officer Payments	109,040	46,970	47,862
Office Rent & Utilities	134,097	134,110	132,906
General Contractual Services	139,385	335,158	23,664
Other Contractual Services	122,126	126,249	110,121
Advertising	264,311	155,920	8,562
Travel and Business	113,188	64,267	26,583
Supplies and Services	35,007	16,271	18,435
Amortization	-	67,660	75,696
Total Operating Expense	<u>2,293,533</u>	<u>2,384,189</u>	<u>1,625,831</u>
2011 General Election Costs (note 9)(Schedule 1)	<u>177,467</u>	<u>(217,341)</u>	<u>14,477,698</u>
Total Election Expense	<u>177,467</u>	<u>(217,341)</u>	<u>14,477,698</u>
Total Expenses	<u>2,471,000</u>	<u>2,166,848</u>	<u>16,103,529</u>
Operating (Deficit) Surplus	<u>\$ -</u>	<u>(43,921)</u>	<u>(7,540)</u>
Accumulated Surplus, beginning of year		<u>223,213</u>	<u>230,753</u>
Accumulated Surplus (Statement 1), end of year		<u>\$ 179,292</u>	<u>\$ 223,213</u>

(See accompanying notes to the financial statements)

STATEMENT OF CHANGE IN NET DEBT
Statement 3

For The Year Ended March 31,	2013	2012
Operating (Deficit) Surplus	\$ (43,921)	\$ (7,540)
Acquisition of tangible capital assets	(23,739)	(68,156)
Amortization of tangible capital assets	67,660	75,696
(Increase) in Net Debt	43,921	7,540
Net debt, beginning of year		
Net debt, end of year	\$ -	\$ -

(See accompanying notes to the financial statements)

STATEMENT OF CASH FLOWS
Statement 4

For The Year Ended March 31,	2013	2012
Cash from (used in) operating activities:		
General Revenue Fund appropriation received	\$ 3,602,744	\$ 14,434,583
Salaries Paid	(1,311,193)	(1,043,909)
Supplies and other expenses paid	(2,267,812)	(13,322,518)
Cash provided by operating activities	23,739	68,156
Cash from (used in) capital activities:		
Purchase of tangible capital assets	(23,739)	(68,156)
Cash from (used in) capital activities	(23,739)	(68,156)
Increase (Decrease) in cash and cash equivalents	-	-
Cash and cash equivalents, beginning of the year	-	-
Cash and cash equivalents, end of the year	-	-

(See accompanying notes to the financial statements)

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2013

1. AUTHORITY AND PURPOSE

The Chief Electoral Officer (Office) is an officer of the Legislative Assembly and is appointed by resolution of the Assembly. The mandate of the Office is to administer provincial elections, enumerations other than during an election, and provincial election finances under *The Election Act, 1996*. The Office maintains the province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, and administers referenda, plebiscites and time votes according to *The Referendum and Plebiscite Act* and *The Time Act*. The net cost of the operations of the Office is borne by the General Revenue Fund of the Province of Saskatchewan.

2. SUMMARY OF ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian public sector accounting standards. These statements do not include a Statement of Remeasurement Gains and Losses as the Office has no activities that give rise to remeasurement gains or losses. As a result, its accumulated surplus is the same as its operating surplus.

The following policies are considered significant:

- (a) **Reporting Entity** – The reporting entity is the Office of the Chief Electoral Officer, for which the Chief Electoral Officer is responsible.
- (b) **Revenue** – The Office receives statutory appropriations from the General Revenue Fund to carry out its work. General Revenue Fund Appropriations are included in revenue when amounts are spent or committed.
- (c) **Tangible Capital Assets** – Tangible capital assets are reported at cost less accumulated amortization. All capital assets are amortized on a straight-line basis over a life of three to ten years.
- (d) **Accrued Employee Costs** – Accrued employee costs include the salary, vacation, and severance owed to staff of the Office at year end.
- (e) **Application of New Accounting Standards** – Effective April 1, 2012, the Office applied the following standards on a prospective basis. Application of these standards has had no effect on these financial statements.
 - i. PS1201 – Financial Statement Presentation
 - ii. PS2601 – Foreign Currency Translation
 - iii. PS3450 – Financial Instruments

3. TANGIBLE CAPITAL ASSETS

	2013					2012
	Hardware & Software	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Cost:						
Beginning of year	\$ 204,132	\$ 23,157	\$ 85,175	\$ 289,467	\$ 601,931	\$ 533,775
Additions	19,124	4,615	---	---	23,739	68,156
Disposals	---	---	---	---	---	---
End of year	223,256	27,772	85,175	289,467	625,670	601,931
Accumulated amortization:						
Beginning of year	181,032	20,365	37,911	139,410	378,718	303,022
Annual amortization	21,525	2,855	14,333	28,947	67,660	75,696
End of year	202,557	23,220	52,244	168,357	446,378	378,718
Net book value, end of year	\$20,699	\$4,552	\$32,931	\$121,110	\$179,292	\$223,213

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2013

4. BUDGET

Estimates of expenditures are approved annually by the Legislative Assembly for the Office to carry out its duties under *The Elections Act, 1996*. The amount approved for the year was \$2,471,000.

A comparison of budget to actual is provided below:

	<u>Budget</u>	<u>Actual</u>
Original expenditure budget	2,471,000	---
Additional expenditure approved	---	---
Revised expenditure budget	2,471,000	2,465,551
Tangible capital asset additions	---	(23,739)
Amortization	---	67,660
Expense basis (Statement 2)	\$ 2,471,000	\$ 2,509,472

5. LAPSING OF APPROPRIATION

The Office follows *The Financial Administration Act, 1993* with regards to its spending. If the Office spends less than its appropriation by March 31, the difference is not available to acquire goods and services in the next fiscal year.

6. PENSION PLAN

The Office participates in a defined contribution pension plan for the benefit of its employees. The Office's financial obligation under the plan is limited to making payments of 7.0% of employees' salaries for current service.

7. COSTS BORNE BY THIRD PARTY AGENCIES

The Office has not been charged with certain administrative costs and employee benefit costs. These costs are borne by the Legislative Assembly and the Ministry of Finance. No provision for these costs has been made in these statements.

8. FINANCIAL INSTRUMENTS

The Office's financial instruments include Due from the General Revenue Fund, Accounts Payable, and Accrued Employee Payables. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity. These instruments have no significant interest rate or credit risk.

9. 2011 GENERAL ELECTION COSTS

These statements are prepared in conformity with Canadian public-sector accounting standards. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current-year operations when identified.

General election costs recorded in 2011-12 included estimates for Registered Political Parties (RPP) and Candidates reimbursement of election expenses and auditors' fees (Schedule 1). Actual reimbursements paid during 2012-13 were \$342,625 less than the estimates recorded in 2011-12. The difference in the estimates was adjusted against current year expenses and contributes to a reduction to 2012-13 expenses as shown in Schedule 1.

2011 GENERAL ELECTION COSTS**Schedule 1****ELECTIONS SASKATCHEWAN****2012-2013****2011-2012****Administration**

Personal Services	-	457,563
General Contractual Services	80,956	920,235
Postal/Courier/Freight	-	355,074
Equipment Lease/Rental/Purchase	93	111,406
Advertising	76	1,010,400
Printing/Duplicating	25,396	336,667
Travel and Business	67	82,292
Supplies and Services	-	249,501

Registered Political Parties

Reimbursement of Registered Political Party Election Expense	(245,077)	663,016
Reimbursement of Auditor's Fees	(7,142)	16,164
Interest	-	-

Elections Saskatchewan Expenditures**(145,631)****4,202,318****CONSTITUENCY****Election Officials**

Returning Officer	-	873,748
Election Clerk	-	607,507
Automation Co-ordinator	-	190,295
Enumerators	360	1,820,955
Polls (Officials/Rental of Space)	(1,285)	2,081,392

Administration

General Contractual Services	1,492	632,697
Postal/Courier/Freight	-	19,239
Rent of Grounds/Building/Office Space	483	378,922
Rent of Office Equipment	-	338,254
Communications	-	75,461
Advertising	17,634	-
Printing/Duplicating	-	159,471
Travel and Business	12	274,493
Supplies and Services	-	18,881
Late Payment Charges	-	361

Candidates

Reimbursement of Candidate Election Expenses	(85,043)	2,756,615
Reimbursement of Auditor's Fees	(5,363)	135,235
Interest	-	-

Constituency Expenditures**(71,710)****10,363,526****Total Election Expenditures****\$ (217,341)****\$ 14,565,844**

Less: Expenditures for Tangible Capital Assets

-

(88,146)

Total Election Expenses (Statement 2)**\$ (217,341)****\$ 14,477,698**

Appendix B: Registered Political Parties

As of March 31, 2013, six political parties were registered in the province. Their names, abbreviations, leaders and chief official agents as recorded in the Register of Political Parties, are presented below:

REGISTERED POLITICAL PARTIES				
Party Name	Party Abbreviation	Party Leader	Chief Official Agent	Website
Green Party of Saskatchewan	Green Party	Victor Lau	Sarah Risk	www.greenpartysask.ca
New Democratic Party, Saskatchewan Section	New Democratic Party (NDP)	Cam Broten	Craig Ashbourne	www.saskndp.com
Progressive Conservative Party of Canada	P.C. Party of Saskatchewan	Rick Swenson	Horizons Publishing & Printing Co. Ltd. (Luke Schmidt)	www.pcsask.ca
Saskatchewan Liberal Association	Saskatchewan Liberal Party	Greg Gallagher	Gerald Hiebert	www.saskliberals.ca
Saskatchewan Party	Saskatchewan Party	Brad Wall	Saskatchewan Party Fund Inc. (Patrick Bundrock)	www.saskparty.com
Western Independence Party of Saskatchewan (WIP)	Western Independence Party (WIP)	David Sawkiw	John Koban	www.wipsk.com

The Political Party Registration Process

Under Section 224 of *The Election Act, 1996*, a political party may apply for registration anytime between the days fixed for the return to a writ of a general election and the fifth day after the issuance of a writ of election.

A registration application must be in the prescribed form, and be accompanied by a complete and accurate petition for registration. Each petition must be executed by no fewer than 2,500 eligible provincial voters, 1,000 of whom must reside in at least 10 provincial constituencies, with a minimum of 100 voters in each of those respective constituencies.

Concurrent with its application and petition, a political party must file a written statement declaring that its primary purpose is to field candidates for election as Members of the Legislative Assembly. An audited financial statement must also be filed along with prescribed information in respect of the party's leader, senior officers, chief official agent and auditor.

Once Elections Saskatchewan has reviewed all requisite registration documentation and vetted the application, the Chief Electoral Officer will register the political party and, in accordance with Section 223 of the *Election Act*, publish its name in *The Saskatchewan Gazette*.



Appendix C: Saskatchewan's Political Contributions Tax Credit System

The Saskatchewan Political Contributions Tax Credit System provides provincial resident taxpayers, including individuals and corporations, the opportunity to claim tax credits based on eligible contributions made to a registered political party or independent candidate for which a valid tax receipt is obtained. *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)* governs the province's political contributions tax credit system and provides the basis for calculating political contribution tax credits for use by provincial resident taxpayers under *The Income Tax Act, 2000 (Saskatchewan)*.

Tax receipts issued by registered political parties or independent candidates must conform to policies underlying the *Tax Credit Act* to qualify under the provincial tax act.

Specifically, registered political parties and independent candidates may receipt contributions from provincial resident taxpayers, in accordance with the *Tax Credit Act*, when those contributions are used to advance the democratic process in Saskatchewan.

TAX RECEIPTS

Official income tax receipts are issued under Section 8 of the *Tax Credit Act* by the chief official agent of a registered political party or by a business manager in the case of an independent candidate.

Only chief official agents whose names are recorded in the *Register of Political Parties* maintained by the Chief Electoral Officer can issue tax receipts.

The business manager of an independent candidate is eligible to issue tax receipts if the returning officer, in accordance with Subsection 48(2) of the *Election Act*, certifies the candidate's nomination.

Tax receipts may be issued for eligible contributions of \$25 or more received by a registered political party or independent candidate.

The tax credit available to provincial resident taxpayers is calculated in accordance with the following formula:

- Where the total eligible contribution is \$400 or less, the amount of the tax credit a taxpayer is entitled to claim for a taxation year is 75 percent of the total contribution, or
- Where the total eligible contribution is greater than \$400 but not greater than \$750, the tax credit is \$300 plus 50 percent of the amount by which the total contribution exceeds \$400; and,
- Where the total eligible contribution is greater than \$750, the tax credit a taxpayer is entitled to claim is lesser of:
 - \$475 plus 33 percent of the amount by which the total contribution exceeds \$750, or
 - \$650.

Appendix D: Annual Financial Reporting by Political Parties

In accordance with Section 250 of *The Election Act, 1996*, the chief official agent of each registered political party must annually file, prior to May 1, an audited fiscal period return detailing that party's financial activities for the preceding calendar year.

This annual financing reporting is undertaken on a Registered Political Party's Fiscal Period Return (Form E-521). Form E-521 reporting excludes expenses incurred during an election campaign period – such expenses are reported pursuant to Section 251 of the *Election Act*.

Form E-521 requires that individual donations of money and commercial value exceeding \$250 received in a year from an individual, corporation, trade union, unincorporated organization or association, or any other person or group of persons be reported.

The following table provides a summary of registered political party contributions received, and expenses incurred, for the calendar year 2012.

Registered Political Party	CALENDAR YEAR 2012					Total
	Total Contributions	Contributions Cash on Hand	Operating Expenses	Advertising	Expenses Other	
Green Party of Saskatchewan	6,297.78	1,329.79	17,634.56	---	---	17,634.56
New Democratic Party, Saskatchewan Section	1,009,732.24	587,702.56	942,477.74	2,639.15	154,146.83	1,099,263.72
Progressive Conservative Party of Saskatchewan	12,529.50	98,321.20	37,912.09	2,064.66	5,114.43	45,091.18
Saskatchewan Liberal Association	37,643.52	14,951.39	18,243.88	---	11,644.05	29,887.93
Saskatchewan Party	3,267,950.00	1,448,369.00	2,812,018.00	172,789.00	533,062.00	3,517,869.00
Western Independence Party of Saskatchewan (W.I.P.)	460.50	603.11	422.30	29.40	---	451.70

Pursuant to Section 232 of the *Election Act*, the registered political parties' fiscal period returns must be available for public inspection at Elections Saskatchewan. Returns may also be viewed on the Elections Saskatchewan website (www.elections.sk.ca).

Appendix E: Annual Tax Credit Reporting

In accordance with Section 13 of *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)*, a chief official agent of a participating registered political party must file a reconciliation of tax receipts used for the preceding calendar year. This reconciliation is filed with the Chief Electoral Officer in the prescribed form on or by the last day of April. This annual reporting is undertaken on an *Annual Report of Contributions (Registered Political Party)* (Form P-602) and details the aggregate amount of contributions received, the number of tax receipts issued, spoiled or duplicated, and the number of tax receipts retained (i.e., unused).

Where an independent candidate participates in the province's political contributions tax credit system, that candidate's business manager must file, in the prescribed form, a reconciliation of tax receipts provided for use during the campaign period, together with the aggregate amount of contributions received, in accordance with Section 12 of the *Tax Credit Act*. Independent candidates' campaign-period reporting is submitted on a *Campaign Period Report of Contributions (Independent Candidate)* (Form P-606).

Registered political parties that issued tax receipts, and the aggregate value of those receipts for 2005–2012, are presented in the tables below.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2005–12)

Registered Political Party	Aggregate Receipted Contributions							
	2005	2006	2007	2008	2009	2010	2011	2012
Green Party of Saskatchewan	8,231.61	6,206.00	22,202.82	4,810.00	6,600.21	9,686.00	30,353.10	5,697.00
New Democratic Party, Saskatchewan Section	1,016,582.49	1,014,666.63	1,513,128.14	692,250.19	840,413.57	934,275.83	1,039,403.28	788,852.67
Progressive Conservative Party of Saskatchewan	---	4,540.00	11,850.00	7,870.00	7,055.00	13,274.00	9,922.00	3,810.00
Saskatchewan Liberal Association	166,084.88	242,512.71	565,462.37	134,499.49	93,517.49	76,984.18	76,446.33	37,643.52
Saskatchewan Marijuana Party*	---	1,876.21	5,235.00	3,102.00	5,772.26	1,700.00	---	---
Saskatchewan Party	877,500.00	1,106,037.45	4,025,889.26	1,315,381.96	1,533,641.63	2,874,216.35	5,613,676.57	3,052,248.65
Western Independence Party of Saskatchewan (W.I.P.)	1,850.00	7,543.00	5,059.51	105.00	---	2,000.00	---	460.50
Independent	---	---	---	---	---	---	---	---
Total	\$2,070,248.98	\$2,383,382.00	\$6,148,827.10	\$2,158,018.64	\$2,487,000.16	\$3,912,136.36	6,769,801.28	\$3,888,712.34

*The Saskatchewan Marijuana Party was deregistered effective May 12, 2012.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS (2001–12)

Tax Year	
2001	\$1,663,123.32
2002	\$2,010,183.89
2003	\$4,253,132.34
2004	\$1,811,834.88
2005	\$2,070,248.98
2006	\$2,383,382.00
2007	\$6,148,827.10
2008	\$2,158,018.64
2009	\$2,487,000.16
2010	\$3,912,136.36
2011	\$6,769,801.28
2012	\$3,888,712.34
Total Tax Credits Issued	\$39,556,401.29

New Chief Electoral Officer appointed June 1, 2012

Following the resignation of Chief Electoral Officer Jean Ouellet in October 2008, David Wilkie was appointed to the position in an acting capacity.

On May 7, 2012, the Legislative Assembly's Board of Internal Economy passed a unanimous motion that Michael Boda be appointed Saskatchewan's new Chief Electoral Officer, by order of the Legislative Assembly and in accordance with the provisions of *The Election Act, 1996*.

The new Chief Electoral Officer's term of office officially started on June 1, 2012, and will run until 12 months following the province's 29th general election.

Born and raised in Regina, Dr. Boda has for 18 years offered advice to national and international institutions on issues relating to election administration, law and assessments. He has served on the senior staff of the International Foundation for Electoral Systems (IFES), a Washington, D.C.-based international non-

governmental organization dedicated to facilitating improved election administration worldwide. He has been a visiting research fellow at the Brookings Institution and the National Endowment for Democracy. For the past decade, he has provided advisory services internationally on electoral issues, working in several different countries, including Jordan, Pakistan, Ghana, Scotland and the United States, with institutions such as the United Nations Development Programme (UNDP), the Organization for Security and Cooperation in Europe (OSCE), the Inter-Parliamentary Union (IPU), and the Carter Center.

Dr. Boda holds doctorates from Oxford (Law) and Johns Hopkins (Political Science) universities, is an Adjunct Professor at Johns Hopkins University, and has been appointed a Policy Fellow at the Johnson-Shoyama Graduate School of Public Policy at the University of Regina and University of Saskatchewan.

Elections Saskatchewan
1702 Park Street
Regina, Saskatchewan
S4N 6B2
Telephone: 306.787.4000
Toll Free: 1.877.958.8683
Fax: 306.787.4052
E-Mail: info@elections.sk.ca
www.elections.sk.ca